

The Accounting Historians Notebook

Volume 14

Number 2 *Fall 1991*

Article 1

1991

Fortin receives Manuscript Award; Bougen receives 1991 Hourglass Award

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1991) "Fortin receives Manuscript Award; Bougen receives 1991 Hourglass Award," *The Accounting Historians Notebook*: Vol. 14 : No. 2 , Article 1.

Available at: https://egrove.olemiss.edu/aah_notebook/vol14/iss2/1

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact mmanuel@olemiss.edu.



The Accounting Historians Notebook

Vol. 14, No. 2

©Academy of Accounting Historians

Fall, 1991

FORTIN RECEIVES MANUSCRIPT AWARD

Dr. Anne Fortin of the Universite du Quebec a Montreal is the recipient of the Richard G. Vangermeersch Manuscript Award for 1991. The Award is in recognition of her manuscript entitled, "The 1947 French Accounting Plan: Origins and Influence on Subsequent Practice."

Dr. Fortin is a professor of financial accounting at the University of Quebec in Montreal since 1983. She obtained her Ph.D. from the University of Illinois at Urbana-Champaign in 1986. Her doctoral dissertation was on the evolution of French accounting thought as reflected in the successive uniform accounting plans. Her



research interests are in the area of accounting information prepared for internal and external users: normalization, preparation, and uses of financial data.

BOUGEN RECEIVES 1991 HOURGLASS AWARD

Dr. Philip D. Bougen of the Madrid Business School in Spain has been awarded the Academy of Accounting Historians' Hourglass Award for the most notable contribution to the literature in accounting history. The Award is in recognition of his book, *Accounting and Industrial Relations: Some Historical Evidence on Their Interaction*, published by Garland Pub-

lishing, Inc., 1988.

Dr. Bougen described the complex interaction between an accounting system and the organizational components which depend on information from the system. The interactions of management and labor constituencies and the accounting system in Hans Renold Company of Manchester, England were evaluated as reflected from a

continued on page 24

brief history of the NERAAA and encouraged members to submit programs and other memorabilia of past meetings and activities.

A NERAAA historical archives is being established by Richard Vangermeersch at the University of Rhode Island. An updated version of the NERAAA history is being written by Richard Vangermeersch and Anthony T. Krzystofik and will be presented at the 1992 meetings to be hosted by the University of Southern Maine in Portland. It is anticipated that the induction in the NERAAA Hall of Fame will be an annual event at the regional meeting.



SOUTHWEST PHD CONSORTIUM

The Second Phd Consortium in the Southwest Region is in the planning stage. It will be held in San Antonio in March 1992. The Consortium was initiated by The Academy in 1991 for the purposes of exposing doctoral students to historical methods and research. All doctoral granting institutions in the Southwest region will participate.

SOLUTION to puzzle on page 19		
HESS	LEWIS	HARRIS
STEVIN	GARNER	METCALFE
WILLIAMS		

Bougen: continued from page 1

profit sharing plan. The process has resulted in a structure of interaction between company management, employee groups, and the accounting data used to bound the constituent groups together.

An excellent review of Dr. Bougen's book by Roxanne T. Johnson of the University of Baltimore is provided in the December 1990 issue of *The Accounting Historians Journal*.



SELECTED COMMITTEE REPORTS

FROM: Michael F. vanBreda
Chair, Education Committee

RE: Midyear Report

The education committee continues to pursue the idea of producing and circulating a monograph, containing a series of historical illustrations for use in class. Several examples were circulated to the committee members. These have drawn a number of responses with more expected.

The committee continues to seek for additional ways in which it can be of assistance to faculty and students in the classroom. In this regard, I might add that the 5th edition of Hendrksen's *Accounting Theory* text is scheduled to appear in November this year. This new edition has 3 chapters dedicated to accounting history and numerous allusions to history scattered throughout the rest of the text. I am hoping that the committee might be able to use some of the material in this text as a basis for developing further teaching materials.